of such invoice items, wherever practical, should be combined and the information shown on a single horizontal line of the Shipper's Export Declaration. Commodities of U.S. manufacture incorporating foreign components shall be reported under the Schedule B number for the exported commodity, and a separate item shall not be shown for the imported components. If the exporter desires to record the imported components separately on the export declaration for purposes of identification with a temporary import bond, a notation may be made in the "Description of Commodities" column as to the imported components that have been incorporated in the exported commodity. In the preparation of the export declaration, shippers shall conform to the line spacing on all copies.

[41 FDR 9134, Mar. 3, 1976, as amended at 50 FR 23403, June 4, 1985]

§ 30.10 Continuation sheets for Shipper's Export Declaration.

When more horizontal lines than the number provided on the Shipper's Export Declaration form are required to list all of the merchandise covered by the declaration, Continuation Sheets should be utilized. 6 In lieu of official Continuation Sheets, additional copies of the Shipper's Export Declaration form with no portion torn off or removed, may be used as continuation sheets. All continuation sheets shall be numbered in proper sequence and securely stapled to the first sheet, which must be the export declaration itself. Each continuation sheet shall show the Customs port of exportation and the country of ultimate destination for the shipment. The following statement with the blank filled in as appropriate shall be inserted on the last line of the description column of the Shipper's Export Declaration itself:

"This declaration consists of this sheet and No. —— continuation sheets."

[41 FDR 9134, Mar. 3, 1976, as amended at 50 FR 23403, June 4, 1985]

§ 30.11 Authority to require production of documents.

For purposes of verifying the completeness and accuracy of the information reported as required under §§ 30.7 and 30.8, and for other purposes under the regulations in this part, Customs is authorized to require the owners and operators of exporting carriers, as well as the exporters or their agents, either at the time of exportation or within a period of 3 years subsequent thereto, to produce for inspection or copying shipping documents, invoices, orders, packing lists, correspondence, as well as any other relevant documents and to furnish other information bearing upon a particular exportation. The Bureau of the Census is similarly authorized to require the production of such documents. Customs shall refuse to accept Shipper's Export Declarations containing known errors and omissions, and may require their correction, but acceptance by the Customs Director shall not be construed as evidence that all requirements have been met, and such acceptance shall not relieve the exporter of the responsibility to furnish complete and correct information at a later time if all requirements have in fact not been properly met.

§ 30.12 Time and place Shipper's Export Declarations required to be presented.

For shipments by mail, the Shipper's Export Declaration as required in §30.1 shall be presented to the postmaster with the packages at the time of mailing. For shipments other than by mail, except as otherwise provided, the Shipper's Export Declaration in the number of copies required by §30.5 shall be delivered to the exporting carrier prior to exportation. It is the duty of the exporter (or his agent) to deliver the reguired number of copies of the Shipper's Export Declaration to the exporting carrier prior to exportation; failure of the exporter (or his agent) to do so constitutes a violation of the provisions of these regulations, and renders such exporter (or his agent) subject to the penalties provided for in §30.95. For shipments by pipeline, the Shipper's Export Declaration is not required to be presented prior to exportation, and

⁶ See §30.3(b).